



Thomas R. Manisero

Senior Counsel

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Tom Manisero provides general counsel services to numerous accounting firms and organizations in connection with the full range of their legal needs, from licensing issues to malpractice litigation. A commercial litigator by training, he also has handled a wide variety of contractual and business disputes over more than three decades, including many cases involving fraud and financial crimes.

As chair of the firm's Commercial Services practice, Tom is spearheading a collaborative approach to client service by bringing together attorneys in the corporate, regulatory, real estate, intellectual property, bankruptcy and other areas to provide multitalented teams that meet client needs. On an individual level, he spends time with his own clients to learn about their businesses and understand their legal issues, and draws on this knowledge to provide practical solutions to achieve the best possible outcomes.

Accountants

Tom has extensive experience representing accounting firms and related organizations in the full range of their legal matters. He represents accounting clients in litigation of malpractice claims, investigation of ethics violations, disputes over restrictive covenants, litigation of securities fraud claims, and investigations by the Internal Revenue Service and the Securities and Exchange Commission. He also advises on the licensing process, partnership agreements, cyber breaches, mergers and acquisitions, real estate leases and personnel issues, among other areas.

Tom serves as outside general counsel for one of the world's top 10 accounting networks.

While Tom's SEC experience commonly involves representing accountants who were involved with the financial statement audits of publicly traded companies or municipalities, he also has represented broker-dealers, registered investment advisers, company executives and public relations consultants in connection with SEC investigations and

Services

- Accountants
- Commercial Litigation
- Commercial Contracts & Agreements
- Cybersecurity & Data Privacy
- Financial Services
- Government Investigations
- Hospitality
- Insurance & Reinsurance Coverage
- Insurance & Reinsurance Transactions
- Mergers & Acquisitions
- Professional Liability & Services
- Securities Industry Professionals

administrative proceedings.

Professional Activities

Tom frequently presents certified ethics and risk management continuing education programs to accounting firms and related organizations, and regularly writes newsletter articles and thought leadership pieces on topics of interest to accounting professionals. Legal matters in which Tom has been involved, including his exposure of an \$800 million Ponzi scheme, have been the subject of episodes on the "American Greed" television series.

Commercial Services

As a commercial litigator, Tom has extensive experience representing accountants, insurance agents and brokers, securities broker-dealers, and other professionals. He regularly handles professional liability and other commercial cases involving the federal and state securities laws, federal and state taxation, RICO, ERISA, accounting standards, limited partnerships, bankruptcy, insurance and reinsurance, and insurance insolvency.

Tom also has experience in transactional matters. He has advised clients with respect to mergers and acquisitions of professional services firms. In addition, he has negotiated and prepared partnership and shareholders agreements, as well as separation and termination agreements.

Education

- St. John's University School of Law (J.D., 1982)
- John Jay College of Criminal Justice (B.S., 1979)
 - cum laude

Bar Admissions

- New York

Court Admissions

- U.S. Court of Appeals, Second Circuit
- U.S. District Court, Southern District of New York
- U.S. District Court, Eastern District of New York
- U.S. District Court, Northern District of New York

Professional Affiliations

- Purchase Community House, chairman, Finance and Executive Committees
- ArtsWestchester, board of directors
- Federal Bar Council

Awards & Honors

- BTI Client Service All-Star, 2015

Publications

September 2, 2021

The Practical Lawyer Publishes Manisero on CAMs Disclosures for Outside Auditors

The Practical Lawyer

March 25, 2021

Manisero Offers Insights into New Auditing Practices for The CPA Journal

The CPA Journal